

**IN THE CLAIMS**

1. (Currently Amended) A decorative acoustic panel comprising:  
a main body having a decorative top surface and a bottom surface, said main body  
being formed of a first material having a first density; and  
at least one peripheral edge portion positioned at a side of said main body and having  
a decorative side surface oriented generally perpendicular to said top and bottom surfaces,  
said at least one peripheral edge portion being formed of compressed said first material  
extending throughout said at least one peripheral edge portion, said compressed first material  
in said peripheral edge portion and having a second density greater than said first density,  
said at least one peripheral edge portion being folded about a fold point such that said at least  
one peripheral edge portion is positioned flush against said main body and said decorative  
side surface is translocated from said top surface after said at least one peripheral edge  
portion is folded about said fold point,

wherein said at least one peripheral edge portion is located between said top surface  
and said bottom surface of said main body.

2.-3. Canceled

4. (Previously Presented) The acoustic panel according to claim 5, wherein said  
thermoplastic material is a matrix of polyester staple and copolyester/polyester bicomponent  
fibers.

5. (Previously Presented) The acoustic panel according to claim 1, wherein said at least  
one peripheral edge portion is formed by compressing portions of said main body to form an  
inner region and outer compressed regions and rotating said outer compressed regions, said  
main body being formed of a thermoplastic material.

6. (Currently Amended) The acoustic panel according to claim 1, wherein said  
decorative top surface is formed on-a with a decorative veil and said decorative veil is affixed  
to said top surface of said main body and to said at least one peripheral edge portion  
translocated decorative side surface after said at least one peripheral edge portion is formed.

7. (Currently Amended) The acoustic panel according to claim 5, wherein said decorative top surface is formed on a formed with a decorative second material and is affixed to said top major surface of said substrate main body prior to forming said inner and outer compressed regions.

8. (Currently Amended) The acoustic panel according to claim 5, wherein said decorative top surface is formed with an integral decoration with said top major surface of said substrate and is applied to said top major surface prior to forming said inner and outer compressed regions.

9. (Currently Amended) The acoustic panel according to claim 1, wherein said decorative top surface is formed with an integral decoration with said top surface of said main body and said at least one peripheral edge portion and is applied to said top surface and said at least one peripheral edge portion to said translocated side surface after said at least one peripheral edge portion is formed.

10. (Currently Amended) An acoustic panel comprising:  
a main body having a front surface, an opposing back surface, a left edge portion, and a right edge portion; and  
a reinforcing edge formed of a rotated flange of compressed fibers, said rotated flange being formed by compressing one of said left edge portion and said right edge portion to form said flange a flange of compressed fibers and rotating said flange of compressed fibers until said flange is positioned flush against said main body and establishes a side surface formed of a translocated portion of said front surface.

11. (Original) The acoustic panel of claim 10, wherein said reinforcing edge is formed on opposing sides of said main body.

12. (Original) The acoustic panel of claim 10, wherein each said reinforcing edge has a first density and said main body has a second density that is less than said first density.

13. (Currently Amended) The acoustic panel of claim 12, wherein a side said front surface of said main body and said side surface of each said reinforcing edge includes a decorative design.
14. (Original) The acoustic panel of claim 13, wherein each said reinforcing edge is bonded to said main body through an application of heat to soften and bond adjacent fibers located in said reinforcing edge and said main body.
15. (Previously Presented) The acoustic panel of claim 12, wherein at least one of said reinforcing edges is double folded against said main body.
16. (Previously Presented) The acoustic panel of claim 12, wherein each said reinforcing edge extends equidistantly beyond said main body.
17. (Previously Presented) The acoustic panel of claim 12, wherein at least one of said reinforcing edges is folded flush with said back surface of said main body.
18. (Currently Amended) The acoustic panel of claim 16, wherein said reinforcing edges are formed on said front surface, said back surface, said left edge portion, and said right edge portion of said main body from corresponding compressed regions flanges.
19. (Original) The acoustic panel of claim 13, wherein reinforcing edge has a non-linear shape.
- 20.-46. (Canceled)